

**Itemized Deductions**

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.		
	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>	
	<b>2</b> Enter amount from Form 1040 or 1040-SR, line 8b <b>2</b> . . . . .	<b>2</b>	
	<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . .	<b>3</b>	
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .		<b>4</b>
<b>Taxes You Paid</b>	<b>5</b> State and local taxes.		
	<b>a</b> State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box . . . . . ▶ <input type="checkbox"/>	<b>5a</b>	
	<b>b</b> State and local real estate taxes (see instructions) . . . . .	<b>5b</b>	
	<b>c</b> State and local personal property taxes . . . . .	<b>5c</b>	
	<b>d</b> Add lines 5a through 5c . . . . .	<b>5d</b>	
	<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . .	<b>5e</b>	
	<b>6</b> Other taxes. List type and amount ▶ _____	<b>6</b>	
	<b>7</b> Add lines 5e and 6 . . . . .		<b>7</b>
<b>Interest You Paid</b>	<b>8</b> Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box . . . . . ▶ <input type="checkbox"/>		
	<b>a</b> Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . .	<b>8a</b>	
	<b>b</b> Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . . . ▶ _____	<b>8b</b>	
	<b>c</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>8c</b>	
	<b>d</b> Mortgage insurance premiums (see instructions) . . . . .	<b>8d</b>	
	<b>e</b> Add lines 8a through 8d . . . . .	<b>8e</b>	
	<b>9</b> Investment interest. Attach Form 4952 if required. See instructions . . . . .	<b>9</b>	
	<b>10</b> Add lines 8e and 9 . . . . .		<b>10</b>
<b>Gifts to Charity</b>	<b>11</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>11</b>	
	<b>12</b> Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500. . . . .	<b>12</b>	
	<b>13</b> Carryover from prior year . . . . .	<b>13</b>	
	<b>14</b> Add lines 11 through 13 . . . . .		<b>14</b>
<b>Casualty and Theft Losses</b>	<b>15</b> Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .		<b>15</b>
<b>Other Itemized Deductions</b>	<b>16</b> Other—from list in instructions. List type and amount ▶ _____		<b>16</b>
<b>Total Itemized Deductions</b>	<b>17</b> Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9 . . . . .		<b>17</b>
	<b>18</b> If you elect to itemize deductions even though they are less than your standard deduction, check this box . . . . . ▶ <input type="checkbox"/>		



# 2019 Instructions for Schedule A

## Itemized Deductions

Use Schedule A (Form 1040 or 1040-SR) to figure your itemized deductions. In most cases, your federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you can deduct a part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, and other expenses. You can also deduct certain casualty and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2019, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.



*Don't include on Schedule A items deducted elsewhere, such as on Form 1040, Form 1040-SR, or Schedule C, E, or F.*

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments.** For the latest information about developments related to Schedule A (Form 1040 or 1040-SR) and its instructions, such as legislation enacted after they were published, go to [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA).

## What's New

**Medical expense deduction.** The adjusted gross income (AGI) threshold for deducting medical and dental expenses has increased to 10% for all taxpayers.

**Charitable contribution deduction.** Generally, your charitable contribution deduction must be reduced to the extent that you receive a state or local tax credit in return for your contribution. However, you may qualify for safe harbor rules that allow the disallowed amount to be treated as a state or local tax payment. See [Line 5](#), later, for more information.

**Standard mileage rates.** The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons increased to 20 cents a mile. The 2019 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents a mile.

## Medical and Dental Expenses

You can deduct only the part of your medical and dental expenses that exceeds 10% of the amount of your adjusted gross income on Form 1040 or 1040-SR, line 8b.



*If you received a distribution from a health savings account or a medical savings account in 2019, see Pub. 969 to figure your deduction.*

**Deceased taxpayer.** Certain medical expenses paid out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's final return. See Pub. 502 for details.

**More information.** Pub. 502 discusses the types of expenses you can and can't deduct. It also explains when you can deduct capital expenses and special care expenses for disabled persons.

## Examples of Medical and Dental Payments You Can Deduct

To the extent you weren't reimbursed, you can deduct what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care insurance contracts as defined in Pub. 502. But see [Limit on long-term care premiums you can deduct](#), later. Reduce the insurance premiums by any self-employed health

insurance deduction you claimed on Schedule 1 (Form 1040 or 1040-SR), line 16. You can't deduct insurance premiums paid by making a pre-tax reduction to your employee compensation because these amounts are already being excluded from your income by not being included in box 1 of your Form(s) W-2. If you are a retired public safety officer, you can't deduct any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.



*If, during 2019, you were an eligible trade adjustment assistance (TAA) recipient, an alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) payee, you must reduce your insurance premiums by any amounts used to figure the health coverage tax credit. See [Line 1](#), later.*

- Prescription medicines or insulin.
- Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
  - Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
  - Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
  - Nursing help (including your share of the employment taxes paid). If you

paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.

- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Qualified long-term care services (see Pub. 502).
- The supplemental part of Medicare insurance (Medicare B).
- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care provided by a physician in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Don't deduct more than \$50 a night for each person who meets the requirements in Pub. 502 under *Lodging*.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 20 cents a mile. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

**Limit on long-term care premiums you can deduct.** The amount you can deduct for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2019, of the person for whom the premiums were paid. See the following chart for details.

IF the person was, at the end of 2019, age . . .	THEN the most you can deduct is . . .
40 or under	\$ 420
41–50	\$ 790
51–60	\$ 1,580
61–70	\$ 4,220
71 or older	\$ 5,270

## Examples of Medical and Dental Payments You Can't Deduct

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household employment taxes.

**TIP** *If you were age 65 or older but not entitled to social security benefits, you can deduct premiums you voluntarily paid for Medicare A coverage.*

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the Instructions for Form 2441.
- Illegal operations or drugs.
- Imported drugs not approved by the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufactured without FDA approval.
- Nonprescription medicines, other than insulin (including nicotine gum and certain nicotine patches).
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

## Line 1

### Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See [Reimbursements](#), later.

If advance payments of the premium tax credit were made, or you think you may be eligible to claim a premium tax credit, fill out Form 8962 before filling out Schedule A, line 1. See Pub. 502 for how to figure your medical and dental expenses deduction.

**TIP** *Don't forget to include insurance premiums you paid for medical and dental care. However, if you claimed the self-employed health insurance deduction on Schedule 1 (Form 1040 or 1040-SR), line 16, reduce the premiums by the amount on line 16.*

**CAUTION** *If, during 2019, you were an eligible trade adjustment assistance (TAA) recipient, an alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) payee, you must complete Form 8885 before completing Schedule A, line 1. When figuring the amount of insurance premiums you can deduct on Schedule A, don't include any of the following.*

- Any amounts you included on Form 8885, line 4 or on Form 14095 (The Health Coverage Tax Credit (HCTC) Reimbursement Request Form).
- Any qualified health insurance coverage premiums you paid to "U.S. Treasury-HCTC" for eligible coverage months for which you received the benefit of the advance monthly payment program.
- Any advance monthly payments your health plan administrator received from the IRS, as shown on Form 1099-H (Health Coverage Tax Credit (HCTC) Advance Payments).

**Whose medical and dental expenses can you include?** You can include medical and dental bills you paid in 2019 for anyone who was one of the following either when the services were provided or when you paid for them.

- Yourself and your spouse.
- All dependents you claim on your return.
- Your child whom you don't claim as a dependent because of the rules for children of divorced or separated parents. See *Child of divorced or separated parents* in Pub. 502 for more information.

- Any person you could have claimed as a dependent on your return except that person received \$4,200 or more of gross income or filed a joint return.

- Any person you could have claimed as a dependent except that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2019 return.

**Example.** You provided over half of your mother's support but can't claim her as a dependent because she received wages of \$4,200 in 2019. You can include on line 1 any medical and dental expenses you paid in 2019 for your mother.

**Insurance premiums for certain non-dependents.** You may have a medical or dental insurance policy that also covers an individual who isn't your dependent (for example, a nondependent child under age 27). You can't deduct any premiums attributable to this individual, unless he or she is a person described under [Whose medical and dental expenses can you include](#), earlier. However, if you had family coverage when you added this individual to your policy and your premiums didn't increase, you can enter on line 1 the full amount of your medical and dental insurance premiums. See Pub. 502 for more information.

**Reimbursements.** If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 only the amount you paid. If you received a reimbursement in 2019 for medical or dental expenses you paid in 2019, reduce your 2019 expenses by this amount. If you received a reimbursement in 2019 for prior year medical or dental expenses, don't reduce your 2019 expenses by this amount. However, if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Schedule 1 (Form 1040 or 1040-SR), line 8. See Pub. 502 for details on how to figure the amount to include.

**Cafeteria plans.** You can't deduct amounts that have already been excluded from your income; so, don't include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your Form(s) W-2. Also, don't include any other medical and dental expenses paid

by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

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## Taxes You Paid

### Taxes You Can't Deduct

- Federal income and most excise taxes.

- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.

- Customs duties.

- Federal estate and gift taxes. However, see [Line 16](#), later, if you had income in respect of a decedent.

- Certain state and local taxes, including tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (for example, marriage, driver's, and pet).

- Foreign personal or real property taxes.

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## Line 5

The deduction for state and local taxes is limited to \$10,000 (\$5,000 if married filing separately). State and local taxes are the taxes that you include on lines 5a, 5b, and 5c.

**Safe harbor for certain charitable contributions made in exchange for a state or local tax credit.** If you made a charitable contribution in exchange for a state or local tax credit and your charitable contribution deduction must be reduced as a result of receiving or expecting to receive the tax credit, you may qualify for a safe harbor that allows you to treat some or all of the disallowed charitable contribution as a payment of state and local taxes.

The safe harbor applies if you meet the following conditions.

1. You made a cash contribution to an entity described in section 170(c).

2. In return for the cash contribution, you received a state or local tax credit.

3. You must reduce your charitable contribution amount by the amount of the state or local tax credit you receive.

If you meet these conditions, and to the extent you apply the state or local tax credit to this or a prior year's state or lo-

cal tax liability, you may include this amount on line 5a, 5b, or 5c, whichever is appropriate. To the extent you apply a portion of the credit to offset your state or local tax liability in a subsequent year (as permitted by law), you may treat this amount as state or local tax paid in the year the credit is applied.

For more information about this safe harbor and examples, see Notice 2019-12 at [IRS.gov/irb/2019-27\\_IRB#NOT-2019-12](#).

**U.S. possession taxes.** Include taxes imposed by a U.S. possession with your state and local taxes on lines 5a, 5b, and 5c. However, don't include any U.S. possession taxes you paid that are allocable to excluded income.



*You may want to take a credit for U.S. possession tax instead of a deduction. See the instructions for Schedule 3 (Form 1040 or 1040-SR), line 1, for details.*

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## Line 5a



*You can elect to deduct state and local general sales taxes instead of state and local income taxes. **You can't deduct both.***

## State and Local Income Taxes

If you don't elect to deduct general sales taxes, include on line 5a the state and local income taxes listed next.

- State and local income taxes withheld from your salary during 2019. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, and 1099-MISC may also show state and local income taxes withheld.

- State and local income taxes paid in 2019 for a prior year, such as taxes paid with your 2018 state or local income tax return. Don't include penalties or interest.

- State and local estimated tax payments made during 2019, including any part of a prior year refund that you chose to have credited to your 2019 state or local income taxes.

- Mandatory contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State

Supplemental Workmen's Compensation Fund.

- Mandatory contributions to the Alaska, California, New Jersey, or Pennsylvania state unemployment fund.

- Mandatory contributions to state family leave programs, such as the New Jersey Family Leave Insurance (FLI) program and the California Paid Family Leave program.

Don't reduce your deduction by any:

- State or local income tax refund or credit you expect to receive for 2019, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2019. Instead, see the instructions for Schedule 1 (Form 1040 or 1040-SR), line 1.

## State and Local General Sales Taxes

If you elect to deduct state and local general sales taxes instead of income taxes, you **must** check the box on line 5a. To figure your state and local general sales tax deduction, you can use either your actual expenses or the optional sales tax tables.

### Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2019 if the tax rate was the same as the general sales tax rate.

**Food, clothing, and medical supplies.** Sales taxes on food, clothing, and medical supplies are deductible as a general sales tax even if the tax rate was less than the general sales tax rate.

**Motor vehicles.** Sales taxes on motor vehicles are deductible as a general sales tax even if the tax rate was different than the general sales tax rate. However, if you paid sales tax on a motor vehicle at a rate higher than the general sales tax, you can deduct only the amount of the tax that you would have paid at the general sales tax rate on that vehicle. Include any state and local general sales taxes paid for a leased motor vehicle.

Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles.



*You must keep your actual receipts showing general sales taxes paid to use this method.*

**Trade or business items.** Don't include sales taxes paid on items used in your trade or business. Instead, go to the instructions for the form you are using to report business income and expenses to see if you can deduct these taxes.

**Refund of general sales taxes.** If you received a refund of state or local general sales taxes in 2019 for amounts paid in 2019, reduce your **actual** 2019 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2019 for prior year purchases, don't reduce your 2019 state and local general sales taxes by this amount. However, if you deducted your **actual** state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Schedule 1 (Form 1040 or 1040-SR), line 8. See *Recoveries* in Pub. 525 for details.

### Optional Sales Tax Tables

Instead of using your actual expenses, you can use the 2019 Optional State Sales Tax Table and the 2019 Optional Local Sales Tax Tables at the end of these instructions to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the State and Local General Sales Tax Deduction Worksheet or use the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).



*If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes, and your spouse elects to use the optional sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.*

## Instructions for the State and Local General Sales Tax Deduction Worksheet

**Line 1.** If you lived in the same state for all of 2019, enter the applicable amount, based on your 2019 income and family size, from the 2019 Optional State Sales Tax Table for your state. Read down the "At least–But less than" columns for your state and find the line that includes your 2019 income. If married filing separately, don't include your spouse's income.

**Note.** The family size column refers to the number of dependents listed on page 1 of Form 1040 or Form 1040-SR (and any continuation sheets) plus you and, if you are filing a joint return, your spouse. If you are married and not filing a joint return, you can include your spouse in family size only in certain circumstances, which are described in Pub. 501.

**Income.** Your 2019 income is the amount shown on your Form 1040 or 1040-SR, line 8b, **plus** any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans' benefits.
- Nontaxable combat pay.
- Workers' compensation.
- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Don't include rollovers.
- Public assistance payments.

**What if you lived in more than one state?** If you lived in more than one state during 2019, use the following steps to figure the amount to put on line 1 of the worksheet.

1. Look up the table amount for each state using the rules stated earlier. (If there is no table for a state, the table amount for that state is considered to be zero.)

2. Multiply the table amount of each state by a fraction, the numerator of which is the number of days you lived in the state during 2019 and the denominator of which is the total number of days in the year (365).

3. If you also lived in a locality during 2019 that imposed a local general sales tax, complete a separate worksheet

# State and Local General Sales Tax Deduction Worksheet—Line 5a

Keep for Your Records 



*Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).*

**Before you begin:** See the instructions for line 1 of the worksheet if you:

- Lived in more than one state during 2019, or
- Had any **nontaxable** income in 2019.

1. Enter your **state** general sales taxes from the 2019 Optional State Sales Tax Table ..... 1. \$

**Next.** If, for all of 2019, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2019?

**No.** Enter -0-.

**Yes.** Enter your base **local** general sales taxes from the 2019 Optional Local Sales Tax Tables.

} ..... 2. \$

3. Did your locality impose a **local** general sales tax in 2019? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

**No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

**Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2019, see the instructions for line 3 of the worksheet ..... 3.

4. Did you enter -0- on line 2?

**No.** Skip lines 4 and 5 and go to line 6.

**Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 ..... 4.

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) ..... 5.

6. Did you enter -0- on line 2?

**No.** Multiply line 2 by line 3.

**Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2019, see the instructions for line 6 of the worksheet.

} ..... 6. \$

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet ..... 7.

\$

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line ..... 8.

\$

for each state you lived in using the prorated amount from step (2) for that state on line 1 of its worksheet. Otherwise, combine the prorated table amounts from step (2) and enter the total on line 1 of a single worksheet.

**Example.** You lived in State A from January 1 through August 31, 2019 (243 days), and in State B from September 1 through December 31, 2019 (122 days). The table amount for State A is \$500. The table amount for State B is \$400. You would figure your state general sales tax as follows.

State A:	$\$500 \times 243/365 =$	\$333
State B:	$\$400 \times 122/365 =$	$\frac{134}{}$
Total		= \$467

If none of the localities in which you lived during 2019 imposed a local general sales tax, enter \$467 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter \$333 on line 1 of the State A worksheet and \$134 on line 1 of the State B worksheet.

**Line 2.** If you checked the “No” box, enter -0- on line 2, and go to line 3. If you checked the “Yes” box and lived in the same locality for all of 2019, enter the applicable amount, based on your 2019 income and family size, from the 2019 Optional Local Sales Tax Tables for your locality. Read down the “At least–But less than” columns for your locality and find the line that includes your 2019 income. See the instructions for line 1 of the worksheet to figure your 2019 income. The family size column refers to the number of dependents listed on page 1 of Form 1040 or Form 1040-SR (and any continuation sheets) plus you and, if you are filing a joint return, your spouse. If you are married and not filing a joint return, you can include your spouse in family size only in certain circumstances, which are described in Pub. 501.

**What if you lived in more than one locality?** If you lived in more than one locality during 2019, look up the table amount for each locality using the rules stated earlier. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by

a fraction. The numerator of the fraction is the number of days you lived in the locality during 2019 and the denominator is the total number of days in the year (365). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

**Example.** You lived in Locality 1 from January 1 through August 31, 2019 (243 days), and in Locality 2 from September 1 through December 31, 2019 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

Locality 1:	$\$100 \times 243/365 =$	\$ 67
Locality 2:	$\$150 \times 122/365 =$	$\frac{50}{}$
Total		= \$117

**Line 3.** If you lived in California, check the “No” box if your combined state and local general sales tax rate is 7.2500%. Otherwise, check the “Yes” box and include on line 3 only the part of the combined rate that is more than 7.2500%.

If you lived in Nevada, check the “No” box if your combined state and local general sales tax rate is 6.8500%. Otherwise, check the “Yes” box and include on line 3 only the part of the combined rate that is more than 6.8500%.

**What if your local general sales tax rate changed during 2019?** If you checked the “Yes” box and your local general sales tax rate changed during 2019, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2019 and the denominator is the total number of days in the year (365). Enter the total of the prorated tax rates on line 3.

**Example.** Locality 1 imposed a 1% local general sales tax from January 1

through September 30, 2019 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2019 (92 days). You would enter “1.189” on line 3, figured as follows.

January 1 –		
September 30:	$1.00 \times 273/365 =$	0.748
October 1 –		
December 31:	$1.75 \times 92/365 =$	$\frac{0.441}{}$
Total		= 1.189

**What if you lived in more than one locality in the same state during 2019?**

Complete a separate worksheet for lines 2 through 6 for each locality in your state if you lived in more than one locality in the same state during 2019 and each locality didn’t have the same local general sales tax rate.

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the 2019 Optional Local Sales Tax Tables to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2019 and the denominator is the total number of days in the year (365).

**Example.** You lived in Locality 1 from January 1 through August 31, 2019 (243 days), and in Locality 2 from September 1 through December 31, 2019 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter “0.666” on line 3 for the Locality 1 worksheet and “0.585” for the Locality 2 worksheet, figured as follows.

Locality 1:	$1.00 \times 243/365 =$	0.666
Locality 2:	$1.75 \times 122/365 =$	0.585

**Line 6.** If you lived in more than one locality in the same state during 2019, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2019. If you checked the “Yes” box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

**Line 7.** Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

1. A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount of tax you would have paid at the general sales tax rate.

2. An aircraft or boat, but only if the tax rate was the same as the general sales tax rate.

3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.

a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.

b. You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.

c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Don't include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2019, see [Refund of general sales taxes](#), earlier.

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## Line 5b

### State and Local Real Estate Taxes



*If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can include on line 5b.*

Enter on line 5b the state and local taxes you paid on real estate you own that wasn't used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Pub. 530 explains the deductions homeowners can take.

Don't include the following amounts on line 5b.

- Foreign taxes you paid on real estate.

- Itemized charges for services to specific property or persons (for example, a \$20 monthly charge per house for trash collection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance).

- Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included in that charge).

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2019.

If you sold your home in 2019, any real estate tax charged to the buyer should be shown on your settlement statement and in box 6 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See [Refunds and rebates](#), later. Any real estate taxes you paid at closing should be shown on your settlement statement.



*You must look at your real estate tax bill to decide if any nondeductible itemized charges, such as those listed earlier, are included in the bill. If your taxing authority (or lender) doesn't furnish you a copy of your real estate tax bill, ask for it.*

**Prepayment of next year's property taxes.** Only taxes paid in 2019 and assessed prior to 2020 can be deducted for 2019. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.

**Refunds and rebates.** If you received a refund or rebate in 2019 of real estate taxes you paid in 2019, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2019 of real estate taxes you paid in an earlier year, don't reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Schedule 1 (Form 1040 or 1040-SR), line 8, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See [Recoveries](#) in Pub. 525 for details on how to figure the amount to include in income.

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## Line 5c

### State and Local Personal Property Taxes

Enter on line 5c the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis.

**Example.** You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

**Prepayment of next year's property taxes.** Only taxes paid in 2019 and assessed prior to 2020 can be deducted for 2019. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.



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## Line 6

### Other Taxes

Enter only one total on line 6, but list the type and amount of each tax included. Include on this line income taxes you paid to a foreign country and generation skipping tax (GST) imposed on certain income distributions.

**TIP** You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Schedule 3 (Form 1040 or 1040-SR), line 1, for details.

Don't include taxes you paid to a U.S. possession on this line; instead, include U.S. possession taxes on the appropriate state and local tax line.

Don't include federal estate tax on income in respect of a decedent on this line; instead, include it on line 16.

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## Interest You Paid

The rules for deducting interest vary, depending on whether the loan proceeds are used for business, personal, or investment activities. See Pub. 535 for more information about deducting business interest expenses. See Pub. 550 for more information about deducting investment interest expenses. You can't deduct personal interest. However, you can deduct qualified home mortgage interest (on your Schedule A) and interest on certain student loans (on Schedule 1 (Form 1040 or 1040-SR), line 20), as explained in Pub. 936 and Pub. 970.

If you use the proceeds of a loan for more than one purpose (for example, personal and business), you must allocate the interest on the loan to each use.

You allocate interest on a loan in the same way as the loan is allocated. You do this by tracing disbursements of the debt proceeds to specific uses. For more information on allocating interest, see Pub. 535.

In general, if you paid interest in 2019 that applies to any period after 2019, you can deduct only amounts that apply for 2019.

Use Schedule A to deduct qualified home mortgage interest and investment interest.

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## Line 8

### Home Mortgage Interest

**TIP** If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 8a or 8b.

A home mortgage is any loan that is secured by your main home or second home, regardless of how the loan is labeled. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A home can be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

Check the **box** on line 8 if you had one or more home mortgages in 2019 with an outstanding balance and you didn't use all of your home mortgage proceeds from those loans to buy, build, or substantially improve your home. Interest paid on home mortgage proceeds used for other purposes isn't deductible.

See [Limits on home mortgage interest](#), later, for more information about what interest you can include on lines 8a and 8b.

**TIP** If you used any home mortgage proceeds for a business or investment purpose, interest you paid that is allocable to those proceeds may still be deductible as a business or investment expense elsewhere on your return.

**Limits on home mortgage interest.** Your deduction for home mortgage interest is subject to a number of limits. If one or more of the following limits applies, see Pub. 936 to figure your deduction.

**Limit for loan proceeds not used to buy, build, or substantially improve your home.** You can only deduct home mortgage interest to the extent that the loan proceeds from your home mortgage are used to buy, build, or substantially improve the home securing the loan ("qualifying debt"). Make sure to check the box on line 8 if you had one or more

home mortgages in 2019 with an outstanding balance and you didn't use all of the loan proceeds to buy, build, or substantially improve the home. The only exception to this limit is for loans taken out on or before October 13, 1987; the loan proceeds for these loans are treated as having been used to buy, build, or substantially improve the home. See Pub. 936 for more information about loans taken out on or before October 13, 1987.

See Pub. 936 to figure your deduction if you must check the box on line 8.

**Limit on loans taken out on or before December 15, 2017.** For qualifying debt taken out on or before December 15, 2017, you can only deduct home mortgage interest on up to \$1,000,000 (\$500,000 if you are married filing separately) of that debt. The only exception is for loans taken out on or before October 13, 1987; see Pub. 936 for more information about loans taken out on or before October 13, 1987.

See Pub. 936 to figure your deduction if you have loans taken out on or before December 15, 2017, that exceed \$1,000,000 (\$500,000 if you are married filing separately).

**Limit on loans taken out after December 15, 2017.** For qualifying debt taken out after December 15, 2017, you can only deduct home mortgage interest on up to \$750,000 (\$375,000 if you are married filing separately) of that debt. If you also have qualifying debt subject to the \$1,000,000 limitation discussed under [Limit on loans taken out on or before December 15, 2017](#), earlier, the \$750,000 limit for debt taken out after December 15, 2017, is reduced by the amount of your qualifying debt subject to the \$1,000,000 limit. An exception exists for certain loans taken out after December 15, 2017, but before April 1, 2018. If the exception applies, your loan may be treated in the same manner as a loan taken out on or before December 15, 2017; see Pub. 936 for more information about this exception.

See Pub. 936 to figure your deduction if you have loans taken out after October 13, 1987, that exceed \$750,000 (\$375,000 if you are married filing separately).

**Limit when loans exceed the fair market value of the home.** If the total amount of all mortgages is more than the fair market value of the home, see Pub. 936 to figure your deduction.

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## Line 8a

Enter on line 8a mortgage interest and points reported to you on Form 1098 unless one or more of the limits on home mortgage interest apply to you. For more information about these limits, see [Limits on home mortgage interest](#), earlier.

**Home mortgage interest limited.** If your home mortgage interest deduction is limited, see Pub. 936 to figure the amount of mortgage interest and points reported to you on Form 1098 that are deductible. Only enter on line 8a the deductible mortgage interest and points that were reported to you on Form 1098.

**Refund of overpaid interest.** If your Form 1098 shows any refund of overpaid interest, don't reduce your deduction by the refund. Instead, see the instructions for Schedule 1 (Form 1040 or 1040-SR), line 8.

**More than one borrower.** If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on a mortgage that was your home, you can only deduct your share of the interest.

**Shared interest reported on your Form 1098.** If the shared interest was reported on the Form 1098 you received, deduct only your share of the interest on line 8a. Let each of the other borrowers know what his or her share is.

**Shared interest reported on someone else's Form 1098.** If the shared interest was reported on the other person's Form 1098, report your share of the interest on line 8b (as explained in [Line 8b](#), later).

**Form 1098 doesn't show all interest paid.** If you paid more interest to the recipient than is shown on Form 1098, include the larger deductible amount on line 8a and explain the difference. If you are filing a paper return, explain the difference by attaching a statement to your paper return and printing "See attached" to the right of line 8a.



*If you are claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued by state or local governmental units or agencies), subtract the amount shown on Form 8396, line 3, from the total deductible interest you paid on your home mortgage. Enter the result on line 8a.*

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## Line 8b

If you paid home mortgage interest to a recipient who didn't provide you a Form 1098, report your deductible mortgage interest on line 8b.

**Seller financed mortgage.** If you paid home mortgage interest to the person from whom you bought the home and that person didn't provide you a Form 1098, write that person's name, identifying number, and address on the dotted lines next to line 8b. If the recipient of your home mortgage payment(s) is an individual, the identifying number is his or her social security number (SSN). Otherwise, it is the employer identification number (EIN). You must also let the recipient know your SSN.



*If you don't show the required information about the recipient or let the recipient know your SSN, you may have to pay a \$50 penalty.*

**Interest reported on someone else's Form 1098.** If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the home mortgage interest paid was reported on the other person's Form 1098, identify the name and address of the person or persons who received a Form 1098 reporting the interest you paid. If you are filing a paper return, identify the person by attaching a statement to your paper return and printing "See attached" to the right of line 8b.

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## Line 8c

### Points Not Reported on Form 1098

Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Pub. 936 to figure the amount you can deduct.

Points paid for other purposes, such as for a lender's services, aren't deductible.

**Refinancing.** Generally, you must deduct points you paid to refinance a mortgage over the life of the loan. This is true even if the new mortgage is secured by your main home.

If you used part of the proceeds to improve your main home, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 936 for details.



*If you paid off a mortgage early, deduct any remaining points in the year you paid off the mortgage. However, if you refinanced your mortgage with the same lender, see Mortgage ending early in Pub. 936 for an exception.*

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## Line 9

### Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It doesn't include any interest allocable to passive activities or to securities that generate tax-exempt income.

Complete and attach Form 4952 to figure your deduction.

**Exception.** You don't have to file Form 4952 if all three of the following apply.

1. Your investment interest expense is less than your investment income from interest and ordinary dividends minus any qualified dividends.
2. You have no other deductible investment expenses.
3. You have no disallowed investment interest expense from 2018.



*Alaska Permanent Fund dividends, including those reported on Form 8814, aren't investment income.*

For more details, see Pub. 550.

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## Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that

work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2019 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- Use our online search tool at [IRS.gov/TEOS](https://www.irs.gov/TEOS) to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data).

## Examples of Qualified Charitable Organizations

The following list gives some examples of qualified organizations. See Pub. 526 for more examples.

- Churches, mosques, synagogues, temples, and other religious organizations.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, and United Way.
- Fraternal orders, if the gifts will be used for the purposes listed under [Gifts to Charity](#), earlier.
- Veterans' and certain cultural groups.
- Nonprofit hospitals and medical research organizations.
- Most nonprofit educational organizations, such as colleges, but only if your contribution isn't a substitute for tuition or other enrollment fees.
- Federal, state, and local governments if the gifts are solely for public purposes.

## Amounts You Can Deduct

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

**Gifts from which you benefit.** If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can generally only de-

duct the amount that is more than the value of the benefit. But this rule doesn't apply to certain membership benefits provided in return for an annual payment of \$75 or less or to certain items or benefits of token value. For details, see Pub. 526.

**Example.** You paid \$70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was \$40. You can deduct only \$30.

**Gifts of \$250 or more.** You can deduct a gift of \$250 or more only if you have a statement from the charitable organization showing the information in (1) and (2) next.

1. The amount of any money contributed and a description (but not value) of any property donated.
2. Whether the organization did or didn't give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it doesn't have to describe or value the benefit.

In figuring whether a gift is \$250 or more, don't combine separate donations. For example, if you gave your church \$25 each week for a total of \$1,300, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of \$250 or more through payroll deduction.

**TIP** *You must get the statement by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Don't attach the statement to your return. Instead, keep it for your records.*

**Limit on the amount you can deduct.** See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040 or 1040-SR, line 8b.

2. Your gifts of capital gain property are more than 20% of the amount on Form 1040 or 1040-SR, line 8b.

3. You gave gifts of property that increased in value or gave gifts of the use of property.

## Amounts You Can't Deduct

- Certain contributions to charitable organizations, to the extent that you receive a state or local tax credit in return for your contribution. See Pub. 526 for more details and exceptions.

**TIP** See [Safe harbor for certain charitable contributions made in exchange for a state or local tax credit](#), earlier under Line 5, if your cash contribution is disallowed because you received or expected to receive a credit.

- An amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college or university's stadium.
- Travel expenses (including meals and lodging) while away from home performing donated services, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 16. See [Line 16](#), later, for more information on gambling losses.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property. Generally, no deduction is allowed until the entire interest has been transferred.
- Gifts to individuals and groups that are operated for personal profit.
- Gifts to foreign organizations. However, you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).

- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.
- Cost of tuition. However, you may be able to take an education credit (see Form 8863).

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## Line 11

### Gifts by Cash or Check

Enter on line 11 the total value of gifts you made in cash or by check (including out-of-pocket expenses), unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see [Limit on the amount you can deduct](#), earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

**Deduction for gifts by cash or check limited.** If your deduction for the gifts you made in cash or by check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 11 the deductible value of gifts you made in cash or by check.

**Recordkeeping.** For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

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## Line 12

### Other Than by Cash or Check

Enter on line 12 the total value of your contributions of property other than by cash or check, unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see [Limit on the amount you can](#)

[deduct](#), earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

**Deduction more than \$500.** If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions.

**Contribution of motor vehicle, boat, or airplane.** If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your paper return. The organization may use Form 1098-C to provide the required information. If your total deduction is over \$5,000 (\$500 for certain contributions of clothing and household items (discussed next)), you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

**Contributions of clothing and household items.** A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule doesn't apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

**Deduction for gifts other than by cash or check limited.** If your deduction for the contributions of property other than by cash or check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 12 the deductible value of your contributions of property other than by cash or check.

**Recordkeeping.** If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written

record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.



*If your total deduction for gifts of property is over \$500, you gave less than your entire interest in the property, or you made a qualified conservation contribution, your records should contain additional information. See Pub. 526 for details.*

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## Line 13

### Carryover From Prior Year

You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. The same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Pub. 526 for details.

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## Casualty and Theft Losses

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### Line 15

Complete and attach Form 4684 to figure the amount of your loss. Only enter the amount from Form 4684, line 18, on line 15.



*Don't enter a net qualified disaster loss from Form 4684, line 15, on line 15. Instead, enter that amount, if any, on line 16. See [Line 16](#), later, for information about reporting a net qualified disaster loss.*

You can only deduct personal casualty and theft losses resulting from a federally declared disaster to the extent that:

1. The amount of each separate casualty or theft loss is more than \$100, and
2. The total amount of all losses during the year (reduced by the \$100 limit discussed in (1)) is more than 10% of the amount on Form 1040 or 1040-SR, line 8b.

See the Instructions for Form 4684 and Pub. 547 for more information.

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## Other Itemized Deductions

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### Line 16

#### Increased Standard Deduction Reporting

If you have a net qualified disaster loss on Form 4684, line 15, and you aren't itemizing your deductions, you can claim an increased standard deduction using Schedule A by doing the following.

1. List the amount from Form 4684, line 15, on the dotted line next to line 16 as "Net Qualified Disaster Loss," and attach Form 4684.
2. List your standard deduction amount on the dotted line next to line 16

as "Standard Deduction Claimed With Qualified Disaster Loss."

3. Combine the two amounts on line 16 and enter on Form 1040 or 1040-SR, line 9.

**Do not enter an amount on any other line of Schedule A.** For more information on how to determine your increased standard deduction, see Pub. 976.

#### Net Qualified Disaster Loss Reporting

If you have a net qualified disaster loss on Form 4684, line 15, and you are itemizing your deductions, list the amount from Form 4684, line 15, on the dotted line next to line 16 as "Net Qualified Disaster Loss" and include with your other miscellaneous deductions on line 16. Also be sure to attach Form 4684.



*Don't include your net qualified disaster loss on line 15.*

#### Other Itemized Deductions

List the type and amount of each expense from the following list next to line 16 and enter the total of these expenses on line 16. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 16, attach a statement instead showing the type and amount of each expense.



*Only the expenses listed next can be deducted on line 16. For more information about each of these expenses, see Pub. 529.*

- Gambling losses (gambling losses include, but aren't limited to, the cost of non-winning bingo, lottery, and raffle

tickets), but only to the extent of gambling winnings reported on Schedule 1 (Form 1040 or 1040-SR), line 8.

- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Federal estate tax on income in respect of a decedent.
- A deduction for amortizable bond premium (for example, a deduction allowed for a bond premium carryforward or a deduction for amortizable bond premium on bonds acquired before October 23, 1986).
- An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument (for example, a Treasury Inflation-Protected Security).
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

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## Total Itemized Deductions

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### Line 18

If you elect to itemize for state tax or other purposes even though your itemized deductions are less than your standard deduction, check the box on line 18.

**2019 Optional State Sales Tax Tables**

Income		Family Size						Family Size						Family Size					
		At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4
		<b>Alabama</b>						<b>1</b>						<b>4.0000%</b>					
\$0	\$20,000	261	301	327	348	366	390	261	285	301	312	322	336	327	353	370	382	392	406
\$20,000	\$30,000	378	433	471	500	524	558	403	438	461	478	493	512	511	551	576	596	611	632
\$30,000	\$40,000	439	501	544	577	605	644	478	519	545	566	583	606	610	657	687	709	728	753
\$40,000	\$50,000	490	559	606	643	673	716	543	589	619	642	661	687	696	749	783	809	829	858
\$50,000	\$60,000	536	610	661	700	733	780	602	652	685	710	731	759	774	833	870	898	921	952
\$60,000	\$70,000	577	656	710	752	787	837	656	709	745	772	794	825	845	908	949	980	1004	1038
\$70,000	\$80,000	614	698	755	800	837	889	705	762	800	829	853	886	911	979	1022	1055	1082	1118
\$80,000	\$90,000	649	737	797	844	883	937	751	812	852	882	908	942	972	1044	1091	1126	1154	1193
\$90,000	\$100,000	682	773	836	885	925	982	795	858	900	933	959	996	1030	1107	1156	1192	1222	1263
\$100,000	\$120,000	725	822	888	939	982	1042	853	921	965	1000	1028	1067	1108	1190	1242	1282	1313	1357
\$120,000	\$140,000	782	884	955	1009	1055	1119	929	1002	1050	1087	1118	1160	1210	1299	1356	1398	1433	1480
\$140,000	\$160,000	834	943	1017	1075	1123	1191	1001	1078	1130	1169	1202	1247	1306	1401	1462	1508	1545	1596
\$160,000	\$180,000	882	996	1074	1134	1185	1256	1067	1149	1203	1245	1279	1327	1395	1496	1560	1609	1649	1703
\$180,000	\$200,000	928	1046	1127	1191	1243	1318	1130	1216	1273	1317	1353	1403	1479	1586	1654	1705	1747	1804
\$200,000	\$225,000	975	1098	1183	1249	1304	1382	1195	1286	1346	1392	1430	1482	1567	1680	1752	1806	1850	1910
\$225,000	\$250,000	1026	1154	1242	1311	1369	1450	1266	1361	1424	1473	1513	1568	1662	1781	1857	1915	1961	2025
\$250,000	\$275,000	1074	1207	1298	1370	1429	1513	1333	1432	1498	1549	1591	1648	1753	1877	1957	2018	2066	2133
\$275,000	\$300,000	1119	1257	1351	1425	1487	1574	1397	1500	1569	1622	1665	1726	1839	1969	2053	2116	2167	2237
\$300,000	or more	1388	1551	1664	1752	1826	1930	1781	1908	1993	2058	2111	2186	2359	2522	2627	2707	2771	2858
		<b>California</b>						<b>3</b>						<b>7.2500%</b>					
\$0	\$20,000	328	352	367	379	389	402	135	148	156	162	167	174	299	323	338	349	358	370
\$20,000	\$30,000	504	538	561	578	592	611	206	225	236	246	253	263	466	503	527	544	558	577
\$30,000	\$40,000	597	637	663	683	699	721	244	265	279	289	298	310	556	600	627	648	665	687
\$40,000	\$50,000	678	722	751	773	791	816	277	300	316	327	337	350	633	683	715	738	757	783
\$50,000	\$60,000	750	799	831	855	875	902	306	332	348	361	372	386	703	759	794	820	841	869
\$60,000	\$70,000	816	869	903	929	950	979	333	360	378	392	403	419	767	827	865	894	917	948
\$70,000	\$80,000	877	933	969	997	1019	1050	357	386	406	420	432	449	826	891	932	962	987	1021
\$80,000	\$90,000	935	993	1031	1061	1084	1117	380	411	431	447	460	477	881	950	994	1027	1053	1088
\$90,000	\$100,000	988	1050	1090	1120	1145	1180	402	434	455	472	485	504	932	1006	1052	1087	1115	1152
\$100,000	\$120,000	1060	1125	1168	1200	1227	1263	431	465	488	505	519	539	1002	1081	1131	1168	1198	1238
\$120,000	\$140,000	1154	1224	1270	1305	1333	1373	469	505	530	548	564	585	1093	1179	1233	1273	1306	1350
\$140,000	\$160,000	1242	1316	1365	1402	1433	1475	504	543	569	589	605	628	1178	1270	1329	1372	1407	1455
\$160,000	\$180,000	1324	1402	1453	1493	1525	1569	537	578	605	626	643	667	1256	1355	1417	1464	1501	1552
\$180,000	\$200,000	1401	1483	1537	1578	1612	1658	568	611	639	661	679	704	1331	1436	1502	1551	1590	1644
\$200,000	\$225,000	1482	1568	1624	1667	1703	1751	600	645	675	698	717	743	1409	1520	1590	1642	1684	1741
\$225,000	\$250,000	1569	1659	1718	1763	1800	1852	635	682	714	738	758	785	1493	1610	1684	1739	1784	1844
\$250,000	\$275,000	1651	1745	1807	1854	1893	1946	668	717	750	775	796	825	1573	1696	1774	1832	1879	1942
\$275,000	\$300,000	1730	1827	1892	1941	1981	2037	699	751	785	811	833	863	1649	1778	1860	1921	1969	2036
\$300,000	or more	2201	2320	2399	2459	2508	2576	888	950	992	1024	1051	1088	2104	2269	2373	2450	2512	2597
		<b>District of Columbia</b>						<b>4</b>						<b>6.0000%</b>					
\$0	\$20,000	214	223	229	234	238	243	289	314	330	342	352	366	187	202	212	220	226	235
\$20,000	\$30,000	334	348	357	364	370	377	446	483	508	526	541	562	287	310	325	336	346	358
\$30,000	\$40,000	399	415	426	434	440	449	529	573	602	623	641	665	341	367	384	398	409	423
\$40,000	\$50,000	455	473	485	494	501	511	602	651	683	707	727	755	387	417	436	451	463	480
\$50,000	\$60,000	506	526	539	549	556	567	667	721	756	783	805	835	429	461	482	499	512	530
\$60,000	\$70,000	552	574	588	598	607	618	726	785	823	852	875	908	467	501	524	542	556	576
\$70,000	\$80,000	594	618	633	644	653	665	781	843	884	915	940	975	502	539	563	582	597	618
\$80,000	\$90,000	634	659	675	687	697	710	832	898	942	974	1001	1038	534	574	600	619	635	658
\$90,000	\$100,000	672	698	715	727	738	751	880	950	996	1030	1058	1097	565	607	634	654	671	695
\$100,000	\$120,000	723	750	768	782	792	807	944	1019	1068	1105	1135	1176	607	650	679	701	719	744
\$120,000	\$140,000	789	819	838	853	864	880	1029	1109	1162	1202	1235	1280	661	708	739	763	782	809
\$140,000	\$160,000	851	883	904	919	932	949	1107	1194	1250	1293	1328	1376	711	761	795	820	841	869
\$160,000	\$180,000	909	942	964	981	994	1012	1180	1272	1332	1377	1414	1465	758	811	846	873	895	925
\$180,000	\$200,000	964	999	1022	1039	1053	1072	1249	1346	1409	1457	1496	1549	803	858	895	923	946	978
\$200,000	\$225,000	1021	1058	1082	1100	1115	1135	1322	1423	1490	1540	1581	1638	849	908	946	976	1000	1034
\$225,000	\$250,000	1082	1122	1147	1166	1182	1203	1399	1506	1576	1629	1673	1732	899	960	1001	1032	1058	1093
\$250,000	\$275,000	1141	1182	1208	1228	1245	1267	1473	1585	1658	1714	1759	1822	946	1011	1053	1085	1112	1149
\$275,000	\$300,000	1197	1240	1267	1288	1305	1328	1543	1660	1737	1795	1842	1908	992	1058	1103	1137	1164	1203
\$300,000	or more	1533	1586	1620	1646	1667	1696	1964	2109	2205	2277	2336	2418	1263	1345	1399	1441	1475	1523
		<b>Florida</b>						<b>1</b>						<b>6.0000%</b>					
\$0	\$20,000	214	223	229	234	238	243	289	314	330	342	352	366	187	202	212	220	226	235
\$20,000	\$30,000	334	348	357	364	370	377	446	483	508	526	541	562	287					

Income		Family Size					Family Size					Family Size									
		At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
				Indiana			4	7.0000%			Iowa			1	6.0000%			Kansas			1
\$0	\$20,000	350	383	404	420	433	451	304	332	350	363	374	388	443	518	568	607	640	686		
\$20,000	\$30,000	528	577	608	632	651	677	470	513	540	560	577	599	636	741	812	867	913	977		
\$30,000	\$40,000	620	678	714	742	764	795	558	608	641	665	684	711	734	854	935	998	1050	1124		
\$40,000	\$50,000	700	765	806	837	862	896	634	691	728	755	777	808	817	950	1039	1109	1167	1248		
\$50,000	\$60,000	772	842	887	921	949	987	703	766	806	837	861	894	890	1034	1131	1206	1269	1357		
\$60,000	\$70,000	836	912	961	998	1028	1068	765	834	878	910	937	973	956	1109	1213	1294	1361	1455		
\$70,000	\$80,000	896	977	1029	1068	1100	1143	822	896	943	979	1007	1046	1016	1178	1288	1373	1444	1544		
\$80,000	\$90,000	951	1037	1092	1134	1167	1213	876	955	1005	1042	1073	1114	1071	1242	1357	1447	1521	1626		
\$90,000	\$100,000	1003	1093	1151	1195	1230	1279	927	1010	1063	1102	1135	1178	1123	1301	1422	1516	1593	1703		
\$100,000	\$120,000	1072	1169	1230	1277	1314	1366	994	1083	1140	1183	1217	1264	1192	1380	1507	1606	1688	1804		
\$120,000	\$140,000	1162	1266	1333	1383	1424	1479	1082	1179	1241	1287	1325	1376	1280	1481	1617	1723	1811	1934		
\$140,000	\$160,000	1246	1357	1429	1482	1525	1585	1165	1269	1335	1385	1425	1480	1362	1575	1719	1831	1924	2055		
\$160,000	\$180,000	1324	1441	1517	1573	1619	1682	1241	1352	1423	1475	1518	1577	1437	1661	1812	1930	2028	2165		
\$180,000	\$200,000	1397	1521	1600	1660	1708	1774	1313	1430	1505	1561	1606	1668	1507	1741	1900	2023	2125	2268		
\$200,000	\$225,000	1473	1603	1687	1749	1800	1870	1389	1513	1592	1651	1699	1764	1580	1825	1990	2119	2225	2375		
\$225,000	\$250,000	1555	1692	1779	1845	1899	1972	1470	1601	1684	1747	1797	1866	1658	1914	2087	2221	2332	2489		
\$250,000	\$275,000	1632	1775	1867	1936	1992	2069	1546	1684	1772	1838	1891	1963	1731	1997	2177	2317	2433	2596		
\$275,000	\$300,000	1705	1855	1951	2023	2081	2161	1620	1764	1856	1925	1980	2056	1800	2076	2263	2408	2528	2697		
\$300,000	or more	2141	2326	2445	2534	2607	2706	2057	2239	2356	2443	2513	2609	2206	2539	2763	2938	3083	3287		
Income		Kentucky			4	6.0000%			Louisiana		2	4.4500%		Maine			4	5.5000%			
\$0	\$20,000	290	314	329	341	350	363	217	234	245	253	260	269	212	231	243	253	261	272		
\$20,000	\$30,000	455	490	514	531	546	566	335	361	377	390	400	414	316	342	360	373	385	400		
\$30,000	\$40,000	543	585	613	633	650	674	398	428	447	462	474	490	371	400	420	436	449	466		
\$40,000	\$50,000	620	668	699	722	742	768	453	487	508	525	538	556	418	450	472	489	503	523		
\$50,000	\$60,000	690	742	777	803	824	853	502	539	563	581	596	616	460	495	519	537	552	573		
\$60,000	\$70,000	754	810	847	875	898	930	547	587	613	632	648	670	498	536	561	580	596	619		
\$70,000	\$80,000	813	873	913	943	968	1002	588	631	658	679	696	719	534	573	599	620	637	661		
\$80,000	\$90,000	868	932	974	1006	1033	1069	627	672	701	723	741	766	567	608	635	657	675	699		
\$90,000	\$100,000	920	988	1032	1066	1094	1132	663	711	742	765	784	810	598	640	669	691	710	736		
\$100,000	\$120,000	990	1063	1110	1146	1176	1216	712	763	795	820	841	868	639	684	714	738	757	784		
\$120,000	\$140,000	1082	1160	1212	1251	1283	1327	775	830	866	893	915	945	693	740	773	798	818	847		
\$140,000	\$160,000	1168	1252	1307	1349	1383	1431	835	894	932	961	984	1016	743	793	827	853	875	906		
\$160,000	\$180,000	1248	1337	1395	1440	1477	1527	890	952	993	1023	1048	1082	790	842	877	905	928	960		
\$180,000	\$200,000	1324	1418	1480	1527	1565	1618	942	1008	1050	1083	1109	1145	834	888	925	954	978	1011		
\$200,000	\$225,000	1403	1502	1567	1617	1658	1714	996	1066	1111	1145	1172	1210	880	936	975	1005	1029	1064		
\$225,000	\$250,000	1489	1593	1662	1715	1757	1816	1055	1128	1176	1211	1240	1280	930	988	1028	1059	1085	1121		
\$250,000	\$275,000	1570	1680	1752	1807	1852	1914	1111	1187	1237	1274	1305	1347	977	1037	1078	1110	1137	1175		
\$275,000	\$300,000	1648	1763	1838	1895	1942	2007	1164	1244	1296	1335	1367	1410	1022	1083	1126	1159	1187	1226		
\$300,000	or more	2116	2260	2354	2426	2485	2566	1481	1581	1646	1695	1734	1789	1289	1361	1412	1451	1484	1530		
Income		Maryland			4	6.0000%			Massachusetts		4	6.2500%		Michigan			4	6.0000%			
\$0	\$20,000	232	259	278	294	307	325	255	274	286	295	302	312	276	299	314	326	335	348		
\$20,000	\$30,000	359	395	421	442	460	485	385	411	428	441	452	466	423	456	479	495	509	528		
\$30,000	\$40,000	429	468	497	521	541	570	454	483	503	517	529	546	501	540	565	585	601	623		
\$40,000	\$50,000	491	532	564	590	612	643	513	545	567	583	597	615	568	612	640	662	680	705		
\$50,000	\$60,000	548	591	624	652	675	709	566	601	624	642	657	677	629	676	708	732	751	778		
\$60,000	\$70,000	600	644	679	708	733	769	613	651	676	695	711	732	684	735	769	795	816	845		
\$70,000	\$80,000	649	694	731	761	787	825	658	698	724	744	761	783	735	789	825	853	875	906		
\$80,000	\$90,000	696	741	779	810	837	877	699	741	769	790	807	831	782	840	878	907	930	963		
\$90,000	\$100,000	740	786	824	857	885	926	738	782	811	833	851	876	827	888	927	958	983	1017		
\$100,000	\$120,000	800	847	886	919	949	991	789	836	866	890	909	935	887	951	993	1026	1052	1089		
\$120,000	\$140,000	880	927	967	1002	1033	1077	857	907	939	964	985	1013	966	1034	1080	1115	1143	1182		
\$140,000	\$160,000	956	1002	1044	1080	1111	1158	920	973	1007	1034	1055	1085	1039	1112	1160	1198	1228	1270		
\$160,000	\$180,000	1028	1073	1115	1152	1185	1234	979	1033	1070	1098	1120	1152	1107	1184	1235	1274	1306	1351		
\$180,000	\$200,000	1097	1141	1184	1222	1255	1305	1034	1091	1129	1158	1182	1215	1171	1252	1306	1347	1381	1427		
\$200,000	\$225,000	1171	1213	1256	1294	1329	1381	1092	1151	1191	1221	1246	1280	1239	1323	1380	1423	1458	1507		
\$225,000	\$250,000	1251	1291	1334	1373	1409	1462	1154	1216	1257	1289	1315	1351	1311	1400	1459	1504	1541	1593		
\$250,000	\$275,000	1328	1366	1409	1449	1485	1539	1212	1277	1320	1353	1380	1417	1380	1472	1534	1581	1620	1674		
\$275,000	\$300,000	1402	1438	1481	1521	1558	1613	1268	1335	1380	1414	1442	1481	1445	1542	1606	1655	1695	1751		
\$300,000	or more	1869	1886	1924	1965	2003	2064	1603	1683	1736	1777	1811	1857	1838	1956	2034	2094	2144	2212		
Income		Minnesota			1	6.8750%			Mississippi		2	7.0000%		Missouri			2	4.2250%			
\$0	\$20,000	298	317	328	337	344	353	484	557	607	644	676	719	208	230	244	255	264	276		
\$20,000	\$30,000	466	495	513	527	538	552	704	810	880	934	979	1041	319	351	372	388	401	420		
\$30,000	\$40,000	555	590	612	628	641	658	817	938	1019	1082	1133	1205	378	415	440	459	474	495		
\$40,000	\$50,000	634	673	698	716	731	751	913	1048	1138	1207	1264	1344	430	471	498	519	537	561		
\$50,000	\$60,000	704	748	775	796	812	834	998	1144	1242	1318	1380	1467	476	521	551	574	593	619		
\$60,000	\$70,000	768	816	846	868	886	910	1074	1231	1336	1417	1484	1577	517	566	599	623	644	672		
\$70,000	\$80,000	827	879	911	935	954	980	1144	1311	1422	1508	1579	1678	556	6						

Income		Family Size						Family Size						Family Size												
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5							
		Nebraska				1		5.5000%		Nevada			5		6.8500%		New Jersey				4		6.6250%			
\$0	\$20,000	274	300	316	328	338	352	320	344	360	372	381	395	274	288	297	305	310	318							
\$20,000	\$30,000	423	462	487	505	520	541	488	523	546	564	578	597	440	460	474	484	493	505							
\$30,000	\$40,000	501	547	577	599	617	641	577	618	645	665	681	704	530	554	570	582	592	606							
\$40,000	\$50,000	569	622	657	680	700	728	655	700	730	752	770	795	611	637	655	668	680	695							
\$50,000	\$60,000	630	688	725	753	775	805	724	773	806	830	850	878	684	712	732	747	759	776							
\$60,000	\$70,000	686	748	788	818	843	876	787	840	875	901	922	952	751	781	802	818	831	850							
\$70,000	\$80,000	737	804	847	879	905	941	845	902	938	966	989	1021	813	845	868	885	899	919							
\$80,000	\$90,000	785	856	902	936	964	1002	900	959	998	1027	1052	1085	872	906	929	947	962	983							
\$90,000	\$100,000	830	905	953	990	1019	1059	951	1013	1054	1085	1110	1145	928	963	988	1007	1022	1044							
\$100,000	\$120,000	890	971	1022	1061	1092	1135	1020	1085	1129	1161	1188	1225	1003	1041	1067	1087	1103	1126							
\$120,000	\$140,000	968	1056	1112	1154	1188	1235	1109	1180	1226	1261	1290	1330	1103	1143	1170	1192	1210	1235							
\$140,000	\$160,000	1041	1136	1196	1241	1278	1328	1193	1268	1317	1355	1385	1428	1197	1239	1268	1291	1310	1336							
\$160,000	\$180,000	1109	1209	1274	1322	1361	1414	1270	1349	1401	1441	1473	1518	1284	1328	1359	1383	1403	1431							
\$180,000	\$200,000	1173	1279	1347	1398	1439	1495	1344	1426	1481	1523	1557	1603	1368	1414	1446	1471	1492	1522							
\$200,000	\$225,000	1240	1352	1424	1477	1521	1580	1420	1507	1564	1608	1643	1693	1456	1504	1538	1564	1586	1617							
\$225,000	\$250,000	1312	1430	1506	1563	1609	1671	1503	1594	1654	1699	1737	1788	1552	1601	1636	1664	1687	1719							
\$250,000	\$275,000	1380	1504	1584	1644	1692	1758	1581	1676	1738	1786	1825	1879	1643	1694	1731	1759	1783	1817							
\$275,000	\$300,000	1445	1575	1658	1721	1771	1840	1656	1754	1819	1869	1909	1965	1731	1784	1821	1851	1876	1911							
\$300,000	or more	1832	1996	2101	2180	2244	2331	2103	2222	2301	2362	2411	2480	2265	2326	2371	2407	2437	2479							
Income		New Mexico				1		5.1250%		New York				2		4.0000%				North Carolina			2		4.7500%	
\$0	\$20,000	280	302	315	325	333	345	169	179	185	190	194	200	261	294	316	333	347	366							
\$20,000	\$30,000	443	476	497	512	525	542	269	283	293	300	306	315	390	438	469	494	514	542							
\$30,000	\$40,000	530	569	594	613	628	648	323	340	351	360	367	377	458	512	549	577	600	632							
\$40,000	\$50,000	607	651	680	701	718	741	372	390	403	412	420	431	516	576	617	648	674	710							
\$50,000	\$60,000	676	725	757	780	799	825	415	436	449	460	468	480	567	634	678	712	740	779							
\$60,000	\$70,000	739	793	827	852	873	901	455	477	492	503	512	525	614	685	733	769	800	842							
\$70,000	\$80,000	798	856	892	919	942	972	493	516	531	543	553	567	657	732	783	822	854	899							
\$80,000	\$90,000	853	914	953	982	1006	1038	528	552	568	581	592	606	697	777	830	871	905	952							
\$90,000	\$100,000	905	970	1011	1042	1067	1101	561	587	604	617	628	643	734	818	874	917	952	1002							
\$100,000	\$120,000	975	1044	1088	1122	1148	1185	606	633	651	665	677	693	784	873	932	978	1016	1068							
\$120,000	\$140,000	1066	1142	1190	1226	1255	1295	666	694	713	728	741	758	849	944	1008	1057	1098	1154							
\$140,000	\$160,000	1152	1234	1285	1324	1355	1398	722	751	772	788	801	820	910	1011	1079	1131	1174	1234							
\$160,000	\$180,000	1232	1319	1374	1415	1448	1494	774	805	827	843	857	877	966	1072	1144	1199	1244	1308							
\$180,000	\$200,000	1308	1400	1458	1502	1537	1585	824	856	879	896	911	932	1019	1130	1205	1263	1311	1377							
\$200,000	\$225,000	1388	1484	1546	1592	1630	1680	876	910	934	952	967	989	1074	1191	1269	1330	1380	1449							
\$225,000	\$250,000	1473	1576	1641	1690	1729	1783	933	968	993	1012	1028	1051	1132	1255	1337	1401	1453	1527							
\$250,000	\$275,000	1555	1663	1731	1783	1824	1881	987	1023	1049	1069	1086	1109	1188	1316	1402	1468	1523	1599							
\$275,000	\$300,000	1633	1746	1818	1871	1915	1974	1039	1077	1103	1124	1141	1166	1241	1374	1463	1532	1589	1669							
\$300,000	or more	2103	2246	2337	2405	2460	2536	1356	1400	1431	1456	1477	1507	1556	1718	1827	1911	1981	2078							
Income		North Dakota				1		5.0000%		Ohio				1		5.7500%				Oklahoma			1		4.5000%	
\$0	\$20,000	228	250	266	278	287	301	276	292	303	312	318	328	284	326	355	377	396	422							
\$20,000	\$30,000	346	378	399	416	431	450	435	459	474	487	496	510	417	476	517	549	575	613							
\$30,000	\$40,000	408	444	469	489	505	528	521	548	567	581	592	608	487	554	600	637	667	710							
\$40,000	\$50,000	462	502	530	552	570	595	596	627	647	663	676	693	546	620	672	712	745	793							
\$50,000	\$60,000	510	554	584	608	627	655	665	698	720	737	751	770	599	679	735	778	815	866							
\$60,000	\$70,000	554	601	633	658	679	709	727	763	787	805	820	841	647	732	791	838	877	932							
\$70,000	\$80,000	594	644	678	705	727	758	786	823	849	868	884	906	691	781	844	893	934	992							
\$80,000	\$90,000	632	684	720	748	772	805	841	880	907	927	944	967	732	826	892	944	987	1048							
\$90,000	\$100,000	668	722	760	789	814	848	893	934	961	983	1000	1025	770	869	937	991	1036	1100							
\$100,000	\$120,000	716	773	812	843	869	906	963	1006	1035	1058	1076	1102	821	925	997	1054	1102	1170							
\$120,000	\$140,000	778	839	881	914	942	981	1055	1101	1132	1156	1176	1204	887	998	1075	1136	1187	1259							
\$140,000	\$160,000	836	900	945	980	1010	1052	1141	1190	1223	1249	1270	1299	949	1066	1148	1212	1266	1343							
\$160,000	\$180,000	890	957	1004	1041	1073	1116	1222	1273	1308	1335	1357	1388	1006	1129	1214	1282	1339	1419							
\$180,000	\$200,000	942	1011	1061	1099	1132	1178	1299	1352	1388	1417	1440	1472	1060	1188	1277	1348	1407	1491							
\$200,000	\$225,000	995	1068	1119	1160	1193	1241	1380	1435	1473	1502	1527	1561	1116	1249	1342	1416	1478	1565							
\$225,000	\$250,000	1053	1128	1182	1224	1260	1310	1468	1525	1564	1595	1621	1656	1176	1315	1412	1489	1554	1645							
\$250,000	\$275,000	1107	1186	1241	1285	1322	1374	1551	1610	1651	1683	1710	1747	1233	1377	1478	1558	1625	1720							
\$275,000	\$300,000	1160	1241	1298	1344	1382	1436	1631	1692	1735	1768	1795	1834	1287	1436	1541	1623	1693	1792							
\$300,000	or more	1472	1568	1636	1691	1737	1802	2117	2189	2239	2278	2311	2358	1609	1785	1910	2009	2093	2211							
Income		Pennsylvania				1		6.0000%		Rhode Island				4		7.0000%				South Carolina			2		6.0000%	
\$0	\$20,000	251	269	281	289	296	306	316	344	363	376	388	403	292	318	334	346	356	369							
\$20,000	\$30,000	381	407	424	436	446	460	468	510	536	556	572	594	443	481	505	523	537	557							
\$30,000	\$40,000	449	479	499	513	525	541	547	595	625	648	667	693	522	566	594	616	633	656							
\$40,000	\$50,000	508	542	563	579	592	610	615	668	702	728	748	777	590	640	672	695	715	741							
\$50,000	\$60,000	561	597	621	639	653	673	675	733	770	798	821	852	651	706	741	767	788	817							
\$60,000	\$70,000	609	648	673	692	708	729	729	791	831	861	886	919	706	765	803	831	854	885							
\$70,000	\$80,000	653	695	721	742	758	780	779	845	887	919	945	981	757	820	861	891	91								



Income	At least	But less than	Family Size					Family Size					Family Size							
			1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
			South Dakota			1	4.5000%		Tennessee			2	7.0000%		Texas			1	6.2500%	
\$0	\$20,000	\$20,000	306	350	379	402	421	447	408	459	493	520	542	572	307	335	352	365	376	390
\$20,000	\$30,000	\$30,000	462	527	570	604	631	670	611	686	736	774	806	850	476	518	545	565	582	604
\$30,000	\$40,000	\$40,000	544	619	670	709	741	786	717	804	862	906	943	994	566	616	648	671	691	717
\$40,000	\$50,000	\$50,000	615	699	756	799	835	886	809	905	970	1019	1060	1117	644	700	737	764	785	815
\$50,000	\$60,000	\$60,000	678	770	832	880	920	975	890	996	1066	1120	1165	1227	714	776	816	846	871	904
\$60,000	\$70,000	\$70,000	735	835	902	953	996	1056	964	1077	1153	1211	1259	1326	777	845	889	921	948	984
\$70,000	\$80,000	\$80,000	788	894	966	1021	1066	1130	1032	1152	1233	1295	1346	1417	836	909	956	991	1019	1058
\$80,000	\$90,000	\$90,000	837	950	1025	1083	1131	1199	1095	1222	1307	1373	1427	1502	891	969	1019	1056	1086	1127
\$90,000	\$100,000	\$100,000	884	1002	1081	1142	1193	1263	1154	1288	1377	1445	1502	1581	942	1025	1078	1117	1149	1192
\$100,000	\$120,000	\$120,000	945	1071	1156	1221	1274	1349	1233	1375	1470	1543	1603	1687	1011	1100	1156	1199	1233	1279
\$120,000	\$140,000	\$140,000	1026	1162	1252	1323	1381	1462	1336	1488	1590	1669	1733	1824	1101	1198	1259	1305	1342	1393
\$140,000	\$160,000	\$160,000	1101	1246	1343	1418	1479	1566	1432	1594	1702	1786	1855	1951	1186	1290	1356	1405	1445	1499
\$160,000	\$180,000	\$180,000	1171	1324	1426	1505	1571	1662	1520	1691	1806	1894	1967	2068	1264	1374	1445	1497	1540	1598
\$180,000	\$200,000	\$200,000	1236	1397	1505	1588	1657	1753	1604	1783	1903	1996	2072	2179	1338	1455	1529	1585	1630	1691
\$200,000	\$225,000	\$225,000	1305	1474	1587	1675	1747	1848	1691	1879	2005	2102	2182	2294	1415	1539	1617	1676	1724	1789
\$225,000	\$250,000	\$250,000	1378	1556	1675	1767	1843	1949	1784	1982	2114	2216	2300	2417	1498	1629	1712	1774	1825	1893
\$250,000	\$275,000	\$275,000	1448	1634	1758	1854	1934	2045	1872	2078	2216	2323	2411	2533	1577	1714	1802	1867	1920	1992
\$275,000	\$300,000	\$300,000	1514	1708	1838	1938	2021	2136	1956	2171	2314	2425	2516	2644	1652	1796	1887	1956	2011	2087
\$300,000	or more	or more	1910	2148	2309	2432	2535	2678	2454	2717	2893	3029	3141	3297	2100	2283	2399	2486	2556	2652
Income	Utah		2, 7		4.8130%		Vermont	1		6.0000%		Virginia	2		4.3000%					
\$0	\$20,000	\$20,000	285	320	343	361	376	396	195	205	211	216	219	224	207	230	245	257	267	281
\$20,000	\$30,000	\$30,000	427	478	512	538	559	589	293	307	316	323	328	335	318	349	371	388	402	422
\$30,000	\$40,000	\$40,000	501	560	600	630	655	689	344	360	371	378	384	392	377	413	438	457	473	496
\$40,000	\$50,000	\$50,000	565	631	675	709	737	775	388	406	417	426	433	442	429	469	496	517	535	560
\$50,000	\$60,000	\$60,000	622	694	742	779	810	852	427	447	459	468	476	486	476	519	548	571	590	618
\$60,000	\$70,000	\$70,000	674	751	803	843	875	921	462	483	497	507	515	526	519	564	596	620	641	670
\$70,000	\$80,000	\$80,000	721	804	859	901	936	984	494	517	532	542	551	562	560	607	640	666	687	718
\$80,000	\$90,000	\$90,000	766	853	911	955	992	1043	525	549	564	575	584	596	597	646	681	708	731	763
\$90,000	\$100,000	\$100,000	807	899	959	1006	1045	1098	553	578	594	606	615	628	633	684	720	748	772	806
\$100,000	\$120,000	\$120,000	863	960	1024	1074	1115	1172	591	618	634	647	657	670	681	734	772	802	827	862
\$120,000	\$140,000	\$140,000	935	1039	1108	1162	1206	1267	640	669	687	700	711	725	744	801	841	872	899	937
\$140,000	\$160,000	\$160,000	1002	1113	1187	1244	1290	1356	686	716	736	750	761	777	804	863	905	938	966	1006
\$160,000	\$180,000	\$180,000	1064	1181	1259	1319	1368	1437	728	760	780	796	808	824	860	921	964	999	1029	1071
\$180,000	\$200,000	\$200,000	1122	1245	1327	1390	1442	1515	768	802	823	839	851	868	913	976	1021	1058	1088	1132
\$200,000	\$225,000	\$225,000	1183	1312	1398	1464	1519	1595	809	845	867	884	897	915	969	1034	1081	1119	1151	1196
\$225,000	\$250,000	\$250,000	1248	1384	1474	1544	1601	1681	853	891	914	932	946	964	1029	1096	1145	1184	1218	1265
\$250,000	\$275,000	\$275,000	1310	1451	1546	1618	1678	1761	895	934	959	977	992	1011	1087	1156	1206	1247	1281	1330
\$275,000	\$300,000	\$300,000	1369	1516	1614	1690	1752	1839	935	976	1002	1020	1035	1056	1142	1213	1265	1307	1342	1393
\$300,000	or more	or more	1718	1898	2019	2111	2188	2294	1172	1222	1253	1276	1295	1320	1480	1559	1619	1668	1709	1769
Income	Washington		1		6.5000%		West Virginia	1		6.0000%		Wisconsin	1		5.0000%					
\$0	\$20,000	\$20,000	313	337	354	366	377	391	285	310	327	340	350	364	244	263	276	285	292	303
\$20,000	\$30,000	\$30,000	493	529	553	572	587	608	457	497	523	543	559	581	383	413	432	446	457	473
\$30,000	\$40,000	\$40,000	591	633	661	683	700	725	550	599	630	654	673	699	458	493	515	532	545	564
\$40,000	\$50,000	\$50,000	677	724	755	779	799	827	632	688	723	751	773	803	524	563	588	607	622	643
\$50,000	\$60,000	\$60,000	755	806	840	866	888	918	707	769	808	838	863	897	583	626	654	675	692	715
\$60,000	\$70,000	\$70,000	826	881	918	946	970	1002	775	842	886	919	946	982	636	684	714	737	755	780
\$70,000	\$80,000	\$80,000	893	951	990	1020	1045	1080	839	911	958	994	1023	1062	686	737	769	794	814	841
\$80,000	\$90,000	\$90,000	955	1016	1058	1090	1116	1153	899	976	1026	1064	1095	1137	733	787	822	848	869	897
\$90,000	\$100,000	\$100,000	1014	1078	1122	1155	1183	1221	955	1037	1090	1130	1163	1208	777	834	871	898	920	951
\$100,000	\$120,000	\$120,000	1094	1162	1208	1243	1273	1314	1031	1119	1177	1220	1255	1303	837	898	937	966	990	1022
\$120,000	\$140,000	\$140,000	1198	1271	1320	1359	1390	1435	1131	1228	1290	1337	1376	1428	914	980	1023	1055	1081	1116
\$140,000	\$160,000	\$160,000	1297	1374	1427	1467	1501	1548	1225	1329	1397	1448	1489	1546	987	1058	1104	1138	1166	1204
\$160,000	\$180,000	\$180,000	1389	1470	1525	1568	1604	1654	1313	1424	1496	1550	1595	1656	1055	1130	1179	1215	1245	1285
\$180,000	\$200,000	\$200,000	1477	1561	1619	1664	1702	1754	1396	1514	1590	1648	1695	1760	1119	1199	1250	1289	1320	1362
\$200,000	\$225,000	\$225,000	1569	1657	1718	1765	1804	1859	1484	1609	1690	1751	1801	1869	1187	1271	1325	1366	1398	1443
\$225,000	\$250,000	\$250,000	1669	1761	1825	1874	1915	1973	1579	1711	1797	1862	1915	1987	1259	1348	1405	1448	1483	1531
\$250,000	\$275,000	\$275,000	1763	1860	1926	1977	2020	2080	1669	1808	1899	1967	2023	2099	1328	1422				

## Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Juneau, Kenai, Ketchikan, Kodiak, Sitka, Wasilla, or any locality that imposes a local sales tax	C
Arizona	Glendale, Mesa, Peoria, Phoenix, Tucson	A
	Chandler, Gilbert, Scottsdale, Tempe, Yuma, or any other locality that imposes a local sales tax	B
Arkansas	Any locality that imposes a local sales tax	C
Colorado	Adams County, Arapahoe County, Aurora, Boulder County, Centennial, Colorado Springs, Denver City, El Paso County, Lakewood, Larimer County, Pueblo City, Pueblo County, or any other locality that imposes a local sales tax	A
	Arvada, Boulder, Fort Collins, Greeley, Jefferson County, Longmont, Thornton, or Westminster.	B
Georgia	Any locality that imposes a local sales tax	B
Illinois	Arlington Heights, Bloomington, Champaign, Chicago, Cicero, Decatur, Evanston, Joliet, Palatine, Peoria, Schaumburg, Skokie, Springfield, or any other locality that imposes a local sales tax	A
	Aurora, Elgin, Waukegan	B
Louisiana	East Baton Rouge Parish	B
	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, Terrebonne Parish, or any other locality that imposes a local sales tax	C
Mississippi	City of Jackson only	A
	City of Tupelo only	C
Missouri	Any locality that imposes a local sales tax	B
New York	Counties: Chautauqua, Chenango, Columbia, Delaware, Greene, Hamilton, Tioga, Wayne Cities: New York, Norwich (Chenango County)	A
	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates. Cities: Auburn, Glens Falls, Gloversville, Ithaca, Johnstown, Mount Vernon, New Rochelle, Olean, Oneida (Madison County), Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains, Yonkers	B
	Any other locality that imposes a local sales tax	D*
North Carolina	Any locality that imposes a local sales tax	A
South Carolina	Aiken County, Anderson County, Georgetown County, Greenwood County, Horry County, Lexington County, Myrtle Beach, Newberry County, Orangeburg County, Spartanburg County, and York County	A
	Allendale County, Bamberg County, Barnwell County, Calhoun County, Charleston County, Cherokee County, Chester County, Chesterfield County, Colleton County, Darlington County, Dillon County, Florence County, Hampton County, Jasper County, Kershaw County, Lancaster County, Lee County, Marion County, Marlboro County, McCormick County, Saluda County, Sumter County, and Williamsburg County	B
	Abbeville County, Berkeley County, Clarendon County, Dorchester County, Edgefield County, Fairfield County, Laurens County, Pickens County, Richland County, Union County, or any other locality that imposes a local sales tax	C
Tennessee	Any locality that imposes a local sales tax	C
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	C

\* Note: Local Table D is just 25% of the NY State table.

## 2019 Optional Local Sales Tax Tables

Note. The numbers provided in this table are the base local general sales taxes, figured using a local sales tax rate of 1 percent.

Income	Family Size	Family Size					Family Size					Family Size													
						Over					Over					Over									
		1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5						
At least	But less than	Local Table A					Local Table B					Local Table C					Local Table D								
\$0	\$20,000	43	47	50	52	53	55	56	63	68	72	76	80	68	78	84	89	93	99	42	45	46	48	49	50
\$20,000	\$30,000	67	72	76	79	81	84	83	93	101	106	111	118	100	114	123	130	136	145	67	71	73	75	77	79
\$30,000	\$40,000	80	86	90	93	96	100	97	109	117	124	129	137	116	132	143	151	158	168	81	85	88	90	92	94
\$40,000	\$50,000	91	98	102	106	109	113	109	122	132	139	145	153	130	148	160	169	177	188	93	98	101	103	105	108
\$50,000	\$60,000	101	108	113	117	120	125	120	134	144	152	159	168	143	162	175	185	193	205	104	109	112	115	117	120
\$60,000	\$70,000	110	118	123	127	131	135	129	145	156	164	171	181	154	175	189	199	208	221	114	119	123	126	128	131
\$70,000	\$80,000	119	127	132	137	140	145	138	155	167	175	183	193	164	186	201	212	222	235	123	129	133	136	138	142
\$80,000	\$90,000	127	135	141	146	149	155	147	164	176	186	193	204	174	197	213	225	235	249	132	138	142	145	148	152
\$90,000	\$100,000	134	143	149	154	158	163	154	173	186	195	203	215	183	207	223	236	246	261	140	147	151	154	157	161
\$100,000	\$120,000	144	154	160	165	169	175	165	184	198	208	217	229	195	220	238	251	262	278	152	158	163	166	169	173
\$120,000	\$140,000	158	168	174	180	184	190	179	199	214	225	234	247	210	238	256	271	282	299	167	174	178	182	185	190
\$140,000	\$160,000	170	181	188	193	198	205	191	213	228	240	250	263	225	254	273	289	301	319	181	188	193	197	200	205
\$160,000	\$180,000	182	193	200	206	211	218	203	226	242	254	265	279	238	269	289	305	319	337	194	201	207	211	214	219
\$180,000	\$200,000	193	204	212	218	223	231	214	238	255	268	278	294	251	283	304	321	335	354	206	214	220	224	228	233
\$200,000	\$225,000	205	216	224	231	236	244	226	251	268	282	293	309	264	297	320	337	352	372	219	228	234	238	242	247
\$225,000	\$250,000	217	229	238	245	250	258	238	265	283	297	308	325	278	313	336	355	370	391	233	242	248	253	257	263
\$250,000	\$275,000	229	242	250	257	263	272	250	277	296	311	323	340	291	327	352	371	387	409	247	256	262	267	272	277
\$275,000	\$300,000	241	253	263	270	276	285	261	290	309	324	337	355	303	341	367	387	403	426	260	269	276	281	285	292
\$300,000	or more	310	325	336	344	351	362	328	362	386	404	419	441	377	423	454	478	498	526	339	350	358	364	369	377